Point Foundation
27 Gate Five Road
Sausalito, California 94965

June 6, 1994

To: Gloria Wheeler

In connection with your compilation of the statements of assets and liabilities - accural basis and the related statements of revenues and expenses and cash flows - for the purpose of income tax preparation for the Pt Foundation as of December 31, 1993, and for the purpose of expressing limited assurance that there are no material modifications that should be made in order to be in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you.

1. The financial statements referred to above present the financial position and results of operations and cash flows of the Point Foundation in conformity with generally accepted accounting principles. In that connection, we specifically confirm:

   a. The Foundation's accounting principles, and methods followed in applying them, are as disclosed in the financial statements.

   b. There have been no changes during the calendar year ended December 31, 1993, in the Foundation's accounting principles and practices.

   c. We have no plans or intentions that may materially affect the carrying value of classifications of assets and liabilities.

   d. There are no material transactions that have not been properly reflected in the financial statements.

   e. There are no violations or possible violations of laws or regulations whose effect should be considered for income tax returns.

   f. There are no related party transactions or related amounts received or payable that have not been properly disclosed in the financial statements.

Executive Director